



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 31 मार्च, 2003/10 चैत्र, 1925

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला, 29 मार्च, 2003

संख्या ई० एक्स० एन०-एफ० (1)-1/2003.—हिमाचल प्रदेश के राज्यपाल, पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए समय-समय पर यथा संशोधित पंजाब एक्साईज फिस्कल आर्डरज, 1932 (जिन्हें इसके पश्चात् “उक्त आर्डरज” कहा गया है) में 1-4-2003 से निम्नलिखित और संशोधन करते हैं अर्थात्:—

संशोधन

The existing order 1, 1. A, 2, 3, 4, 5 and 5. A shall be substituted by the following, namely:—

Kind of Spirit  
2

Rate (in Rs.)  
3

Excise Duties :

1. Country Spirit :

- (a) Plain  
(b) Ordinary spiced with 50 degree proof strength

10.00 PPL  
7.00 PPL

1	2	3
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit :	
(a)	Cheap and regular brands up to Rs. 500/- per case*	23.00 PPL
(b)	Premium brands : 500 to 1001 per case*	31.00 PPL
(c)	Deluxe and higher brands 1001 and above per case*	50.00 PPL
	*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	16.00 PPL
	(Besides duty, assessed fee as prescribed shall also be levied).	
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government.	
(i)	Cheap and regular brands upto Rs 500/- per case*	23.00 PPL
(ii)	Premium brands Rs. 500 to 1000 per case*	31.00 PPL
(iii)	Deluxe/higher brands Rs. 1001 and above per case*	50.00 PPL
	*Ex-factory/Ex-L-I-B issue price (without duty, sales tax and other levies).	
5. (a)	Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B.L.
(b)	Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	2.00 per B.L.
(c)	Alcoholic cider	0.35 per bottle of 650 ml.
(d)	Beer :	
(i)	upto 5% alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B. L.
(ii)	with alcoholic contents exceeding 5% but not exceeding 8.25%	7.50 per bottle of 650 mls. or Rs. 11.55 per B.L.
(e)	Ready to drink beverages	40.00 PPL
6.	Import fee :	
	The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :	
(a)	Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol.	6.00 per proof litre.

1	2	3
(b)	Malt spirit	2.50 per bulk litre
(c)	Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre
(d)	Rectified spirit	0.50 per bulk litre
		2.00 per bottle of 650 mls.
(e)	Beer	
<b>Export duty :</b>		
(I)	IMFS (Whether duty paid or in bond)	0.25 per proof litre
(II)	Beer with alcoholic contents upto 5%	0.15 per Bls.
(III)	Beer with alcoholic contents above 5% and upto 8.25%	0.15 Bls.
(IV)	Sweets products	0.30 per bulk litre
(V)	Country liquor	0.10 per proof litre
(VI)	Malt Spirit	1.00 per bulk litre
(VII)	Rectified Spirit	0.10 per bulk litre

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institute approved by the Government.

आदेश द्वारा,  
हस्ताक्षरित/-  
आयुक्त एवं सचिव ।

[Authoritative English text of this department notification No. EXN-F (1)-1/2003 dated 29th March, 2003 as required under Article 348 (3) of the Constitution of India].

## EXCISE & TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 29th March, 2003

No. EXN-F(1)-1/2002.—In exercise of the powers conferred by Section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Order, 1932, as amended from time to time (hereinafter called the "said order") w.e.f. 1-4-2003:—

### AMENDMENTS

The existing order 1, 1.A, 2, 3, 4, 5, and 5.A shall be substituted by the following namely:—

1. Kind of Spirit	Rate (In Rs.)
<b>Excise Duties:</b>	
1. Country Spirit:	
(a) Plain Spirit	10.00 PPL
(b) Ordinary spiced with 50 degree proof strength	7.00 PPL

1	2	3
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirit, (Indian Made Foreign Spirit) except denatured spirit:—	
	(a) Cheap and regular brands upto Rs. 500/- per case*	23.00 PPL
	(b) Premium brands: 500 to 1001 per case*	31.00 PPL
	(c) Deluxe and higher brands: 1001 and above per case*	50.00 PPL
	*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	
4.(a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P. Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).	16.00 PPL
	(b) Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P. through CSD or other sources approved by the Government.	
	(i) Cheap and regular brands upto Rs. 500/- per case*	23.00 PPL
	(ii) Premium brands Rs. 500 to 1000 per case*	31.00 PPL
	(iii) Delux/higher brands Rs. 1001 and above per case*	50.00 PPL
	*Ex-factory/Ex-L-1-B issue price (without duty, sales tax and other levies).	
5.(a)	Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B.L.
(b)	Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	2.00 per B.L.
(c)	Alcoholic cider	0.35 per bottle of 650 ml.
(d)	Beer :	4.50 per bottle of 650 mls. or Rs. 6.95 per B.L.
	(i) upto 5% alcoholic contents	7.50 per bottle of 650 mls. or Rs. 11.55 per B.L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	
(e)	Ready to drink beverages	40.00 PPL
6.	Import fee	(In Rs.)

The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :

(a)	Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra neutral alcohol.	6.00 per proof litre
(b)	Malt spirit	2.50 per bulk litre
(c)	Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre
(d)	Rectified spirit	2.00 per bottle of 650 mls.
(e)	Beer	

1	2	3
<b>7. Export duty</b>		
(I) IMFS (Whether duty paid or in bond)		0.25 per proof litre
(II) Beer with alcoholic contents upto 6%		0.15 per Bls.
(III) Beer with alcoholic contents above 5% and upto 8.25 %		0.15 Bls.
(IV) Sweets products		0.30 per bulk litre
(V) Country liquor		0.10 per proof litre
(VI) Malt Spirit		1.00 per bulk litre
(VII) Rectified Spirit		0.10 per bulk litre:

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Education Research Institutions approved by the Government.

2. The existing rules 6, 7 and 8 shall be respectively re-numbered as 8, 9, 10.

आदेश द्वारा,

हस्ताक्षरित/-

प्रायुक्त एवं सचिव (आबकारी एवं कराधान) ।

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 29 मार्च, 2003

संख्या ई0 एक्स0 एन0-एफ0(1)-1/2003.—हिमाचल प्रदेश के राज्यपाल, प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा लागू पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 के साथ पठित हिमाचल प्रदेश एक्साईज फिसकल आर्डरज, 1965 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, समय-समय पर यथा संशोधित हिमाचल प्रदेश सरकार (आबकारी एवं कराधान विभाग) की अधिसूचना संख्या 1-17/64-ई0 एण्ड टी0, दिनांक 28-10-1965 (जिसे इसमें इसके पश्चात् "उक्त अधिसूचना" कहा गया है) का अधिक्रमण करते हुए आबकारी शुल्क, उत्पाद एवं निर्यात शुल्क व अन्य उद्ग्रहण 1-4-2003 से निम्नलिखित निर्धारित करने के आदेश देते हैं अर्थात्:—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1	2	3
<b>1. Excise Duties :</b>		
Country Spirit.—		
(a) Plain Spirit		10.00 PPL
(b) Ordinary spiced with 50 degree proof strength		7.00 PPL

1	2	3
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit :	
	(a) Cheap and regular brands upto Rs. 500/- per case*	23.00 PPL
	(b) Premium brands 500 to 1001 per case*	31.00 PPL
	(c) Deluxe and higher brands 1001 and above per case*	50.00 PPL
	*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).	
4.	(a) Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P. Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).	16.00 PPL
	(b) Indian Made Foreign, Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P. through CSD or other sources approved by the Government:	
	(i) Cheap and regular brands upto Rs. 500/- per case*.	23.00 PPL
	(ii) Premium brands Rs. 500 to 1000 per case*	31.00 PPL
	(iii) Deluxe/higher brands Rs. 1001 and above per case*.	50.00 PPL
	*Ex-factory/Ex-L-I-B issued price (without duty, sales tax and other levies).	
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%.	1.50 per B.L.
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	2.00 per B.L.
	(c) Alcoholic cider	0.35 per bottle of 650 ml.
	(d) Beer :	
	(i) upto 5% alcoholic contents	4.50 per bottle of 650 mls. or Rs. 6.95 per B.L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25 %.	7.50 per bottle of 6.50 mls. or Rs. 11.55 per B.L.
	(e) Ready to drink beverages	40.00 PPL

1

2

3

6. *Import fee :*

(In Rs.)

The import fee on foreign liquor including Indian Made foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :

(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol.	6.00 per proof litre
(b) Malt Spirit	2.50 per bulk litre
(c) Neutral spirit i.e. extra neutral alcohol	1.25 per bulk litre
(d) Rectified spirit	0.50 per bulk litre.
(e) Beer	2.00 per bottle of 650 mls.

7. *Export duty :*

(I) IMFS (Whether duty paid or in bond)	0.25 per proof litre
(II) Beer with alcoholic contents upto 5%	0.15 per Bls.
(III) Beer with alcoholic contents above 5% and upto 8.25%.	0.15 Bls.
(IV) Sweets products	0.30 per bulk
(V) Country liquor	0.10 per proof litre
(VI) Malt Spirit	1.00 per bulk litre.
(VII) Rectified Spirit	0.10 per bulk litre:

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by the Government:

Provided further that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government.

2. The existing rules 6, 7 and 8 shall be respectively re-numbered as 8,9,10.

By order,  
Sd/-  
Secretary.

[Authoritative English text of this Department Notification No. EXN-F (1)-1/2003, dated 29th March, 2003, as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171009, the 29th March, 2003

No. EXN-F (1)-1/2003.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act (1 of 1914) as in force in Himachal Pradesh and read with the H. P.

Excise Fiscal Orders 1965 notified *vide* this Government notification No. 1-17/64-E & T, dated 28-10-1965 (hereinafter called the "said notification") and in supersession of all previous notifications issued in this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of excise duty, manufacture and export fee and other levies on excisable articles, with effect from 1-4-2003.

I.	Kind of Spirit	Rate (In Rs.)
<b>Excise Duties :</b>		
1.	Country Spirit—	
	(a) Plain Spirit	10.00 PPL
	(b) Ordinary spiced with 50 degree proof strength	7.00 PPL
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit :	
	(a) Cheap and regular brands up to Rs. 500/- per case*	23.00 PPL
	(b) Premium brands 500 to 1001 per case*	31.00 PPL
	(c) Deluxe and higher brands 1001 and above per case*	50.00 PPL
*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).		
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	16.00 PPL
(Besides duty, assessed fee as prescribed shall also be levied).		
(b)	Indian Made Foreign Sprit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P through CSD or other sources approved by the Government:	
	(i) Cheap and regular brands upto Rs. 500/-per case*	23.00 PPL
	(ii) Premium brands Rs. 500 to 1000 per case*	31.00 PPL
	(iii) Deluxe and higher brands Rs. 1001 and above Per case*	50.00 PPL
*Ex-factory/Ex-L-I-B issue price (without duty, sales tax and other levies).		



1	2	3
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B. L.
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	2.00 per B. L.
	(c) Alcoholic cider	0.35 per bottle of 650 ml.
	(d) Beer :	
	(i) upto 5 % alcoholic contents	4.50 per bottle of 650 mls.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	or Rs. 6.95 per B. L. 7.50 per bottle of 650 mls. or Rs. 11.55 per B. L.
	(e) Ready to drink beverages.	40.00 PPL

6.

*Import fee*

(In Rs.)

The import fee on foreign liquor including Indian made Foreign spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :

(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra neutral alcohol	6.00 per proof litre
(b) Malt spirit	2.50 per bulk litre
(c) Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre
(d) Rectified spirit	0.50 per Bulk litre.
(e) Bear	2.00 per bottle of 650 Mls.

*Export duty*

7. (I) IMFS (Whether duty paid or in bond)	0.25 per proof litre
(II) Beer with alcoholic contents upto 5%	0.15 per Bls.
(III) Beer with alcoholic contents above 5% and upto 8.25%	0.15 Bls.
(IV) Sweets products	0.30 per bulk.
(V) Country liquor	0.10 per proof litre.
(VI) Malt Spirit	1.00 per bulk litre.
(VII) Rectified Spirit	0.10 per bulk litre:

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/Dispensaries and Educational Research Institutions

approved by the Government, in accordance with the provisions of H. P. Fiscal Orders 1965. Provided that in the case of events covered by the 2nd proviso to clause (b) of rule 7.2 of Punjab Liquor Permit and Pass Rules 1932 the permit fee shall be payable at the time of grant of pass.

By order,

Sd/-  
Secretary.